



State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES
25 Capitol Street – Room 120
Concord, New Hampshire 03301

Charles M. Arlinghaus
Commissioner
(603) 271-3201

April 18, 2019

The Honorable Mary Jane Wallner, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

Dear Representative Wallner:

INFORMATIONAL ITEM

In accordance with RSA 9:11, II, Monthly Reporting, I respectfully submit this report regarding the status of the State's fund expenditures, including a comparison of actual expenditures to projected expenditures and an explanation for any substantial variance provided by individual agencies. The report, titled State Share Expenditure Report (SSE), is for the third quarter of fiscal year 2019 through March 31, 2019 and contains the following components:

1. General comments about the report and calculations
2. A spreadsheet detailing the State's fund expenditures including a comparison of actual expenditures to projected expenditures, presented at the agency level within each of the State's funds required to be reported
3. Budget vs. actual variance explanations provided by certain agencies.

Spreadsheet and PDF versions of the fund expenditure analysis presented at the accounting level within each agency and at the expenditure class line level within each accounting unit within each agency will be available online at: <https://das.nh.gov/accounting/reports.asp>.

I am available to address any questions you may have regarding the design of the report or of the assumptions used in the report. Questions regarding the agency variance explanations may best be answered by the individual agencies themselves.

Respectfully Submitted,

Dana M. Call
Comptroller

CHAPTER 245 - SENATE BILL 32: EXPENDITURES BUDGET VERSUS ACTUAL
STATE SHARE EXPENDITURE REPORT - EXPENDITURE ANALYSIS SUMMARY
FY2019 YTD THROUGH MARCH
REPORT DATE: 04/08/2019

Company	Dept	Agency	FY19 Bal Fwd	FY19 Encumbered	FY19 Adj Auth Bud	FY19 Add/Del	FY19 Curr Mod Bud	FY19 YTD Budget	FY19 YTD Actual	YTD Bud % of Full Bud	YTD Spend % of Full Bud	FY19 Bud Var \$	FY19 Bud Var %
10-General Fur 02-EXEC	002-EXECUTIVE DEPT		4,277,848	3,911,890	3,723,226	4,037,152	12,038,226	9,000,482	2,857,586	74.77	23.74	6,142,896	-68.25
10-General Fur 03-INFO	003-INFORMATION TECHNOLOGY DEPT		0	72,835	723,953	-12,734	711,219	569,535	527,038	80.08	74.10	42,496	-7.46
10-General Fur 04-LEGIS	004-LEGISLATIVE BRANCH		10,296,281	0	17,852,047	430,616	28,578,944	21,627,714	12,859,309	75.68	45.00	8,768,405	-40.54
10-General Fur 05-EXEC	005-EXECUTIVE COUNCIL		0	618	247,837	-37,153	210,684	169,651	141,952	80.52	67.38	27,700	-16.33
10-General Fur 07-JUDIC	007-JUDICIAL COUNCIL		137,093	527,934	29,317,336	995,297	30,449,725	28,198,009	29,014,961	92.61	95.29	-816,952	2.90
10-General Fur 10-JUDIC	010-JUDICIAL BRANCH		1,532,586	2,736,083	87,706,559	1,413,057	90,652,203	67,770,608	63,340,891	74.76	69.87	4,429,717	-6.54
10-General Fur 12-ADJU	012-ADJUTANT GENERAL'S DEPT		100,526	132,111	4,909,804	158,418	5,168,747	3,959,113	3,330,278	76.60	64.43	628,835	-15.88
10-General Fur 14-ADMIN	014-ADMINISTRATIVE SERV DEPT		15,258,999	1,862,621	68,342,955	7,407,667	91,009,621	62,076,660	52,500,598	68.21	57.69	9,576,063	-15.43
10-General Fur 18-AGRIC	018-AGRICULT, MARKETS & FOOD DEPT		58,242	50,458	3,280,233	-182,344	3,156,131	2,460,641	2,266,349	77.96	71.81	194,292	-7.90
10-General Fur 20-JUSTI	020-JUSTICE DEPT		968,385	806,652	10,196,686	1,650,591	12,815,662	9,728,330	8,901,083	75.91	69.45	827,247	-8.50
10-General Fur 21-PROF	021-PROF LICENSURE & CERT OFFICE		62,194	1,469	0	204,733	266,926	191,272	51,075	71.66	19.13	140,197	-73.30
10-General Fur 22-BUS	022-BUS & ECON AFFAIRS DEPT		3,543,107	4,490,562	10,850,010	526,198	14,919,315	11,443,197	9,106,375	76.70	61.04	2,336,822	-20.42
10-General Fur 23-SAFE	023-SAFETY DEPT		2,753,532	70,392	5,389,219	-115,973	8,026,778	5,985,597	5,509,922	74.57	68.64	475,675	-7.95
10-General Fur 24-INSUR	024-INSURANCE DEPT		0	0	12,016	475	12,491	9,218	6,850	73.80	54.84	2,368	-25.68
10-General Fur 26-LABO	026-LABOR DEPT		0	0	12,171	1,034	13,204	6,591	5,032	49.91	38.11	1,558	-23.64
10-General Fur 30-BOXIN	030-BOXING & WRESTLING COMMISSION		0	0	6,933	0	6,933	5,761	2,159	83.10	31.14	3,602	-62.52
10-General Fur 32-STATE	032-STATE DEPT		156,620	0	2,093,396	-85,182	2,164,834	1,650,894	1,358,455	76.26	62.75	292,439	-17.71
10-General Fur 35-NATU	035-NATURAL & CULT RESOURCES DEPT		67,566	69,978	7,742,827	-148,003	7,662,390	5,816,881	5,698,145	75.91	74.37	118,737	-2.04
10-General Fur 37-COMM	037-COMMUNITY DEV FINANCE AUTH		0	0	172,310	0	172,310	172,310	172,310	100.00	100.00	0	0.00
10-General Fur 38-TREA	038-TREASURY DEPT		4,423,277	3,099	168,377,073	2,065,651	174,866,001	119,787,910	143,243,257	68.50	81.92	-23,455,348	19.58
10-General Fur 95-HHS:	042-HHS: HUMAN SERVICES DIV		1,522,817	2,669,909	88,851,071	17,592,205	107,966,093	80,995,590	76,822,375	75.02	71.15	4,173,216	-5.15
10-General Fur 43-VETE	043-VETERANS HOME		2,742,234	735,480	17,000,196	273,542	20,015,972	15,372,930	11,477,994	76.80	57.34	3,894,936	-25.34
10-General Fur 44-ENVIF	044-ENVIRONMENTAL SERVICES DEPT		2,768,628	816,258	18,555,095	-17,153	21,306,569	17,079,833	15,312,910	80.16	71.87	1,766,923	-10.35
10-General Fur 95-HHS:	045-HHS: TRANSITIONAL ASSIST DIV		1,350,859	1,886,743	38,841,713	4,509,307	44,701,879	33,114,246	29,908,938	74.08	66.91	3,205,308	-9.68
10-General Fur 46-CORR	046-CORRECTIONS DEPT		4,618,921	5,725,571	125,000,760	3,359,369	132,979,050	99,412,634	97,692,743	74.76	73.46	1,719,891	-1.73
10-General Fur 95-HHS:	047-HHS: MEDICAID & BUS POLICY OFC		15,678,036	1,983,488	271,030,157	-8,412,666	278,295,527	206,773,702	192,554,961	74.30	69.19	14,218,741	-6.88
10-General Fur 95-HHS:	048-HHS: ELDERLY & ADULT SVCS DIV		3,334,945	6,002,336	12,650,298	465,352	16,450,595	12,228,981	8,403,158	74.34	51.08	3,825,823	-31.28
10-General Fur 50-UNIVE	050-UNIVERSITY SYSTEM OF NH		0	0	81,000,000	0	81,000,000	60,750,000	60,750,000	75.00	75.00	0	0.00
10-General Fur 56-EDUC	056-EDUCATION DEPT		30,774,148	2,285,466	82,680,587	6,022,171	119,476,906	69,222,981	68,801,306	57.94	57.59	421,674	-0.61
10-General Fur 58-COMM	058-COMMUNITY COLLEGE SYSTEM OF NH		0	0	47,075,000	0	47,075,000	35,306,250	35,306,250	75.00	75.00	0	0.00
10-General Fur 59-RETIR	059-RETIREMENT SYSTEM		0	0	13,154	3,906,614	3,919,768	2,939,689	3,912,216	75.00	99.81	-972,527	33.08
10-General Fur 66-VETE	066-VETERANS SERVICES OFFICE		245	245	672,607	114,313	787,165	602,226	466,056	76.51	59.21	136,171	-22.61
10-General Fur 72-BANK	072-BANKING DEPT		0	0	11,777	922	12,699	9,364	7,243	73.74	57.04	2,120	-22.64
10-General Fur 73-PUBLI	073-PUBLIC EMPLOYEE LABOR REL BRD		0	590	454,910	1,302	456,212	365,251	350,608	80.06	76.85	14,643	-4.01
10-General Fur 75-FISH	075-FISH AND GAME DEPT		0	0	50,000	0	50,000	50,000	50,000	100.00	100.00	0	0.00
10-General Fur 76-HUMA	076-HUMAN RIGHTS COMMISSION		4,159	7,160	576,310	-67,129	513,340	355,458	345,851	69.24	67.37	9,608	-2.70
10-General Fur 81-PUBLI	081-PUBLIC UTILITIES COMMISSION		0	0	17,628	756	18,384	13,446	8,175	73.14	44.47	5,271	-39.20
10-General Fur 84-REVE	084-REVENUE ADMINISTRATION DEPT		437,771	482,016	18,633,368	-557,819	18,513,320	14,104,244	12,969,897	76.18	70.06	1,134,347	-8.04
10-General Fur 87-POLIC	087-POLICE STDS & TRAINING COUNCIL		75,298	240,674	3,556,134	-41,487	3,589,945	2,648,120	2,436,144	73.76	67.86	211,976	-8.00
10-General Fur 89-TAX	089-TAX AND LAND APPEALS BOARD		0	481	861,856	-57,360	804,497	629,454	546,147	78.24	67.89	83,307	-13.23
10-General Fur 95-HHS:	090-HHS: PUBLIC HEALTH DIV		1,428,759	2,584,766	15,817,653	523,046	17,769,459	13,726,421	10,845,052	77.25	61.03	2,881,369	-20.99
10-General Fur 95-HHS:	091-HHS: GLENCLIFF HOME		326,666	254,543	6,952,281	1,164,925	8,443,873	6,276,490	5,449,260	74.33	64.54	827,230	-13.18
10-General Fur 95-HHS:	092-HHS: BEHAVIORAL HEALTH DIV		5,667,211	10,216,995	32,856,105	-1,008,543	37,514,774	24,206,200	19,602,760	64.52	52.25	4,603,440	-19.02
10-General Fur 95-HHS:	093-HHS: DEVELOPMENTAL SVCS DIV		4,161,388	3,676,681	164,743,704	3,230,507	172,135,600	126,359,951	116,956,845	73.41	67.94	9,403,106	-7.44
10-General Fur 95-HHS:	094-HHS: NH HOSPITAL		1,917,895	3,442,474	29,303,447	1,188,792	32,410,133	24,244,750	21,954,997	74.81	67.74	2,289,754	-9.44
10-General Fur 95-HHS:	095-HHS: COMMISSIONER'S OFFICE		7,276,275	9,520,274	56,976,021	10,029,042	74,281,338	54,883,236	41,966,292	73.89	56.50	12,916,943	-23.54
10-General Fur 96-TRAN	096-TRANSPORTATION DEPT		26,853,423	15,109,569	1,066,761	10,428,830	38,349,014	28,787,830	3,530,877	75.07	9.21	25,256,953	-87.73
12-Liquor Comi 77-LIQU	077-LIQUOR COMMISSION		4,522,195	4,220,083	74,445,080	951,517	79,918,792	59,775,596	49,328,375	74.80	61.72	10,447,221	-17.48
13-Sweepstake 83-LOTTE	083-LOTTERY COMMISSION		364,662	777,007	10,315,891	153,981	10,834,534	7,665,369	6,630,061	70.75	61.19	1,035,308	-13.51
15-Highway Fu 20-JUSTI	020-JUSTICE DEPT		694	179	333,493	4,048	338,235	132,185	46,511	39.08	13.75	85,674	-64.81
15-Highway Fu 22-BUS	022-BUS & ECON AFFAIRS DEPT		12,889	17,009	-345,744	345,752	12,896	-14,124	-39,945	-109.52	-309.73	25,821	182.82
15-Highway Fu 23-SAFE	023-SAFETY DEPT		2,918,277	2,290,043	68,423,711	-1,089,504	70,252,485	51,861,117	47,456,466	73.82	67.55	4,404,651	-8.49
15-Highway Fu 96-TRAN	096-TRANSPORTATION DEPT		24,273,148	10,536,088	201,854,242	17,221,091	243,348,481	178,521,684	154,642,008	73.36	63.55	23,879,677	-13.38
17-Tumpikes	23-SAFE 023-SAFETY DEPT		89	89	52,550	0	52,639	34,796	141,219	66.10	268.28	-106,423	305.85
17-Tumpikes	96-TRAN 096-TRANSPORTATION DEPT		154,316,748	70,883,872	128,992,870	6,288,983	289,598,602	226,282,415	80,866,047	78.14	27.92	145,416,369	-64.26
20-Fish & Gam	75-FISH / 075-FISH AND GAME DEPT		279,977	475,162	17,020,499	356,322	17,656,797	12,928,805	11,699,354	73.22	66.26	1,229,451	-9.51
40-Education F 56-EDUC	056-EDUCATION DEPT		6,475,758	0	0	952,158,821	958,634,579	954,655,908	949,719,155	99.58	99.07	4,936,753	-0.52
40-Education F 84-REVE	084-REVENUE ADMINISTRATION DEPT		0	0	1,850,000	0	1,850,000	252,514	193,243	13.65	10.45	59,270	-23.47
			347,740,371	171,577,949	2,039,147,776	1,047,349,348	3,434,237,495	2,773,185,918	2,480,005,175			293,180,742	

State Share Expenditure Report (SSE)

Overview

RSA 9:11, II, requires that spending associated with certain funding sources be reported periodically. These funding sources, referred to collectively as ‘state share’ are: General funds, Education Trust funds, Highway funds, Fish and Game funds, Turnpike funds, Liquor funds, and Sweepstakes funds. In order to report spending only for these specific state share funding sources, total spending must be multiplied by the state share percentage of the total mix of funding sources. This calculation must be done at the individual expense class line level, of which there are thousands of lines. If the state share fund mix percentage is incorrect, then the calculation of state share spending is inaccurate. Working with state agencies, we have attempted to ensure that state share fund mix percentages are accurate.

RSA 9:11, II, requires a comparison between the state share projected budget for the fiscal year to date (FYTD) and the state share actual spending FYTD, and an explanation from each agency on the variance between the two. The projected budget amount is another calculation and it is based on the rate of spending in the prior fiscal year for each individual expense class line. So even if the state share fund mix were correct in all cases, if the assumption that prior year spending rate held true for the current year was not valid, then the projected FYTD state share projected budget calculation would not be valid as well. If an agency made a payment in the current year earlier in the year than that same payment was made in the prior year then the budget variance would appear negative. However, that variance could be attributable to only to the different timing between years.

Variances

The variances are calculated at 3 different levels: 1. At the state share total fund level within each agency; 2. At the Accounting Unit level within each agency; 3. At the Expense Class level within each Accounting Unit within each agency.

The agency variance explanation is meant to be the opportunity for agencies to explain the reasons behind the calculated fiscal year to date budget vs actual variances. ***For purposes of this report, agencies have provided high level explanations where the variance is projecting a million plus/minus “excess” or “shortfall” at the individual class level.***

When developing explanations of the variance agencies consider the following:

- Are there unrecorded but known upcoming transactions that will affect the variance?
- Should stale encumbrances be liquidated?
- Are there substantial known GAAP adjustments that could impact the variance?
- Is estimated revenue still expected to come in at budgeted amounts?

The calculation of these FYTD variances between the projected budget and actual represents a variance as of a point in time based on the calculations and assumptions described above. If any of the inputs or assumptions are not valid, the calculated budget variance is not valid. Since this report is for the 3rd quarter, agency have identified some lapse estimates within the parameters of this report.

There are certain agencies for which we did not request a variance explanation, due to our estimation that any explanation was not necessary:

1. University System of New Hampshire
2. Community College System of New Hampshire
3. Community Development Finance Authority

In these cases, the nature of the appropriations to these entities is such that there is no uncertainty around the degree to which the appropriations will be paid out. The entire amounts appropriated to these 3 entities will be spent in each fiscal year.

State Share Expenditure Report (SSE) (continued)

Report Calculation Descriptions

1. **Calculation of FY19 Balance Forward (state share):** The FY19 Balance Forward is the product of the balance forward amount multiplied by the prior fiscal year state-share % for the balance forward from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
2. **Calculation of FY19 Encumbered (state share):** The FY19 Encumbered is the product of the total encumbered amount multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit. Encumbrances are shown to illustrate additional obligations against appropriations, but only spending amounts are compared against the projected budget amounts.
3. **Calculation of FY19 Adjusted Authorized Budget (state share):** The FY19 Adjusted Authorized Budget is the product of the enacted budget multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
4. **Calculation of FY19 Additions/Deletions (state share):** The FY19 Addition/Deletions is the product of the total of any increases or decreases to appropriations made after the budget is enacted (appropriation transfers, Fiscal Committee or Governor & Council items, etc.) multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
5. **Calculation of FY19 Current Modified Budget (state share):** The FY19 Current Modified Budget is the sum of the state share of the balance forward from the prior year plus the state share of the current year budget including any adjustments made after adoption. At each expenditure class line within each accounting unit, the state share % for the balance forward from either the fund mix override table or NH FIRST is multiplied by the total balance forward to result in the state share \$ for balance forward. Then, the state share % for the current year appropriations from either the fund mix override table or NH FIRST is multiplied by the total current year appropriations to result in the state-share \$ for current year appropriations. These two state share \$ amounts are added together to result in the total state share Current Modified Budget amount, which represents the total authority to spend for the fiscal year within each expenditure class line.
6. **Calculation of FY19 YTD Budget (state share):** The FY19 YTD Budget is the product of the projected burn rate multiplied by the FY19 Current Modified Budget. This calculation converts the annual Current Modified Budget to a year-to-date Current Modified Budget figure, in order to compare to year-to-date actual spending. For each expenditure class line, the projected burn rate is the percentage of total prior year spending that had occurred YTD through the same month in the prior fiscal year. In the absence of prior year data, the projected burn rate is the number of months completed to date in the current fiscal year divided by 12 months. ***This projected burn rate is the most important assumption used in this analysis. If the assumption does not hold in the current year, then that should be included as part of the variance explanation.***
7. **Calculation of FY19 YTD Actual (state share):** The FY19 YTD Actual is the product, at each expenditure class line, of the total spending YTD multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST.

State Share Expenditure Report (SSE) (continued)

8. **Calculation of YTD Budget % of Full Budget (state share):** The FY19 YTD Budget (state share) reflected as a percentage of the total budget (FY19 Curr Mod Bud (state share)).
9. **Calculation of YTD Spend % of Full Budget (state share):** The FY19 YTD Actual (state share) reflected as a percentage of the total budget (FY19 Curr Mod Bud (state share)).
10. **Calculation of FY19 YTD Budget Variance (state share):** The FY19 YTD Budget Variance is the difference between the calculation of the FY19 YTD Budget (state share) and the calculation of the FY19 YTD Actual (state share). This is shown as both a dollar variance and a percentage variance as compared to the FY19 YTD Budget amount.

State Share Expenditure Report (SSE) VARIANCES

Agency Name: Office of Strategic Initiatives – 002 0240

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	20270000	Governor's Scholarship Fund	107 – Scholarships and Grants	(5,812,000)	N/A	0.00 Non- Lapsing

COMMENT: In FY2018, the scholarship fund awards were delayed while program rule making took place. Expenses for this program are realized on a semi-annual basis and therefore, the burn rate is not accurate. Of the \$4.1 million appropriated, expenses paid for the first half were \$338k. Additional expenses for this school year will be recognized in FY19 Q4. These program funds are non-lapsing.

Agency Name: Department of Administrative Services - 014

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	1302	Special Disbursements	204 - Settlement Payment RSA99-D2	(\$3,196,978)	N/A	\$0

COMMENT: The expenses in this class line are for payments that have been approved by the attorney general to settle claims that have been brought against the state. This line item is not budgeted; once settlements have been determined a manual warrant is drawn in the amount of the payment made.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	6937	Heating- State Owned Bldgs	103 – Contracts for Op Services	\$1,386,465	N/A	\$0

COMMENT: This account was established to cover the costs associated with the closing of the Concord Steam Corp., there is no lapse anticipated in FY 2019 due to HB2 request to extend the lapse date to 6/30/20.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	2903	Retirees Health Insurance	102 - Contracts for Program Services	\$9,847,248	N/A	\$16,000,000

COMMENT: The Retiree Health Budget was projected in 2016 using FY2018 and FY2019 budget working rates. The actual retiree health plan claims experience was better than projected and the CY2018 working rates are lower than the FY2018 budget working rates.

Agency Name: Treasury - 038

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	10500000	TREASURY OPERATIONS	ALL	\$103,646.90	N/A	\$12,000

COMMENT: It is projected most of the appropriation be expended. The majority of this small surplus relates to salary and benefits for vacant positions. The previously vacant positions are no longer vacant.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	10570000	ESCHEATED PROPERTY	254	(\$381,234.48)	N/A	\$400

COMMENT: This accounting unit is not budgeted. Funds are appropriated, to pay claims for assets, which have previously escheated to the State's General Fund to make payment of rightful owner claims upon receipt of sufficient proof of the validity of such claims. The projected burn rate assumption does not work in this instance. Funds remaining in this accounting unit, typically due to rounding and/or voided checks, will lapse. There will be no deficit and possibly a small surplus.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	20760000	DEBT SERVICE	043 044	(\$5,850,965.05) (\$3,383,379.51)	N/A	\$7.5M

COMMENT: The burn rate that calculated the shortfall above is not accurate. Appropriations are expended in accordance with the following quarterly percentages per Treasury's Debt Service schedule.

- Q1 28%
- Q2 23%
- Q3 23%
- Q4 25%

The projected spend rate assumption does not work in this instance and AU 2076000 is expected to instead lapse **\$7.5M** (both classes 043 and 044 **combined**).

Agency Name: Department of Corrections - 046

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	3372	NH State Prison for Men	018 Overtime	(1,981,326)	Shortfall will be resolved by transfers from Class 10 per Admin Rule 316.13	

COMMENT: Funds are transferred periodically throughout the year from this accounting unit and class to cover overtime deficits.

Agency Name: 56 Dept. of Education

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
10	1964	Public School Infrastructure	073 Grants non federal	-(5,748,767)	No shortfall expected	0
10	5137	Other State Aid	077 Bldg Aid Education	1,446,219		\$1,000,000

COMMENT: Public School Infrastructure (AU 1964) represents (\$5,748,767) of the general fund variance. This account is a new funding initiative and the calculated burn rate is not accurate. The program will be granting funds to communities. There is not expected to be a deficit at year end.

Other State Aid (AU 5137) represents \$1,446,219 of the general fund variance. This fund is primarily composed of funds for Building Aid, Tuition and Transportation Aid and Special Education Aid. Historically, the majority of these funds are expended in the 2nd quarter and 3rd quarter of the fiscal year. There is not expected to be a deficit at year end, rather a \$1m lapse is projected.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
40	7550	Adequate Education	079 – Grants Adequate Ed	-(1,466,363)	No shortfall expected	0
40	7550	Adequate Education	611 - Charter School Tuition	6,403,116		\$3,000,000

COMMENT: The Adequate Education Grants account (7550) is below the YTD Budget due to reduced enrollment and eligibility of students. Adequacy payments are made in September (20%), November (20%), January (30%) and April (30%) and are based on a formula as set by RSA 198:40-42. There is not expected to be a deficit at year end.

Agency Name: LIQUOR COMMISSION – 077

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	049-TRANSFER TO OTHER STATE AGEN	(8,412,850)	Unbudgeted	

COMMENT: This is a result of the statutory requirement to transfer funds to the Alcohol Abuse Prevention and Treatment fund which is unbudgeted.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	024-MAINT OTHER THAN BUILD-GRN	1,456,146		\$800,000

COMMENT: The variance is due to the timing of maintenance service needs and vendor payments.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	050-PERSONAL SERVICE TEMP APPOIN	1,516,379		\$800,000

COMMENT: The calculated burn rate is not accurate for this account due to the seasonality of our business and the fluctuation of our part-time needs.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	030-EQUIPMENT NEW REPLACEMENT	1,633,898		\$50,000

COMMENT: The variance is due to the timing of equipment needs for stores and the time needed for the purchasing process.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
12	10300000	STORE OPERATIONS	043-DEBT SERVICE TREASURY	1,634,550		\$1,500,000

COMMENT: The excess is a result of less than anticipated bonding due to the delay in some capital projects

Health & Human Services

Agency Name: Human Services Division - 042

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	2958	Child-Family Services	535 – Out of Home Placements	(1,248,268)	Transfer from class 563	228,595

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based services ordered by the courts. This class line was underfunded in the FY18 – FY 19 budget. The caseloads have increased, leading to higher payments.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	2958	Child-Family Services	563 – Community Based Services	1,101,435		262,153

This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care, as well as, community based services ordered by the courts. There is an excess of funds in this class line due to a timing variance. A transfer of expense adjustment has been made to this class to transfer the expenses that should have been charged to this class line.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	2977	Child Development Program	536 – Employment Related Child Care	1,367,083		555,187

This accounting unit represents the costs associated with Employment Related Child Care Scholarship services. There are unrecorded but known upcoming transactions that will affect the variance. The correct projected lapse is approximately \$555k.

Agency Name: DHHS 047 Division of Medicaid Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	5201	IDN Fund	102 Medical Payments to Providers	5,534,795		1.5M

This account unit represents payments to the seven regional Integrated Delivery Networks developed under the New Hampshire Building Capacity for Transformation Demonstration Waiver. On January 5, 2016 the Centers for Medicare and Medicaid Services approved the State's application that will allow the state to access up to \$150 million dollars over the five-year waiver period for the purpose of strengthening and expanding capacity for the states behavioral health system. New Hampshire can access up to \$30 million per calendar year for performance based awards to the regionally based networks up to the DSHP earn cap. There will be two payments processed to the IDN's in SFY19. These payments will be made consistent with the available DSHP earned funding. The balance of general funds is dependent on the final performance based payout calculations and is projected to be less than \$5,534,795 and will lapse at year-end.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	7939	State Phase Down	503 State Phase Down	(1,129,689)	Drug Rebates	70K

The rates for State Phase Down are updated on a calendar year basis. The PMPM rates for the second half of SFY19 are published in October. The rates are set in the fall by the Federal government for the following calendar year. The budget assumed a relatively minimal rate increase and no enrollment growth. The enrollment has increased and is projected to increase 3% over SFY19 and the current projected deficit has increased to \$1.1 million. A fiscal item will be submitted to resolve this projected deficit to cover the final June payment. General Funds remaining at state fiscal year end will be minimal and will lapse at year end.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	7948	Medicaid Care Management	101 Medical Payments to Providers	8,179,354		4M

This accounting unit represents costs associated with Medicaid Care Management capitation payments and fee-for-service provider payments for clients enrolled in New Hampshire's Medicaid program.

The Medicaid provider payments budget will continue to be monitored to track caseload assumptions made in the current budget. The current budget projects a decrease in Medicaid caseloads in SFY19 of 2% from SFY18. Through quarter ending March 31, 2019, there has been a net decrease of -2.6%. Any deviation from the caseloads assumed in the budget will directly impact the monthly capitation payments.

The care management capitation composite per member per month rate has decreased from \$355.55 in state fiscal year 2018 to the current calculated composite rate of \$352.65 for the March capitation payment month, service month of December 2018. The projected surplus will be approximately \$4M as the composite rate for service months January thru March (payment months April thru June) has increased to \$371.34.

Agency Name: DHHS 48 Elderly and Adult Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	9255	Social Services Block Grant	543 Adult in Home Care	2,467,030		1,417,556

This accounting unit is used to support those who are aging or have a chronic illness or disability and need support to live independently. The department contracts with a number of providers for this service. A number of providers are having workforce challenges which impact their ability to provide services, as was anticipated. The department is working with the providers on strategies to overcome these challenges.

Agency Name: HHS 0090 Public Health Services Division

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	5190	Maternal – Child Health	102 – Contracts for Program Services	1,035,001		\$653k

This accounting unit represents the costs associated with contracts for services related to the Maternal and Child Health Block Grant program. There are unrecorded but known upcoming transactions that will affect the variance. The correct projected lapse is approximately \$653k.

Agency Name: HHS 092 Behavioral Health

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	4117	Center for Mental Health Program Support	102 – Contracts for Program Services	3,059,490		\$139,539

This accounting unit is used to make contract payments to the many providers of Mental Health services. This agency has experienced delays in the RFP process (including some instances where there have been no responses) which has affected the timeline of various projects being implemented. There are also various contract amendments pending. The department anticipates that due to an expected increase in billing and project implementation that we will not lapse what is projected at year end.

Agency Name: HHS 093 Developmental Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	7016	Acquired Brain Disorder Services	502 – Payments to Providers	1,571,142		\$0

This accounting unit is used to provide services to those who have an acquired brain disorder through the Home and Community Based 1915 (c) Waiver. The department recently released additional dollars to support those who were waiting for services. Those services are in the process of starting and providers have not begun to bill for these services. In addition, there are a number of home and vehicle modifications that do not get billed until the work is complete and are billed in the second half of the year. Providers are experiencing workforce challenges and as a result, some services are starting later than originally anticipated. The department anticipates that billing will increase and that we will not lapse what is projected.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	7100	Developmental Services	502 – Payments to Providers	6,421,984		\$0

This accounting unit is used to provide developmental services through the Home and Community Based 1915 (c) Waiver. The department recently released additional dollars to support those on the wait list. Those services are in the process of starting and providers have not begun to bill for these services. In addition, there are a number of home and vehicle modifications that do not get billed until the work is

complete and are billed in the second half of the year. Providers are experiencing workforce challenges and as a result, some services are starting later than originally anticipated. The department anticipates that billing will increase and that we will not lapse what is projected.

Agency Name: HHS 094 New Hampshire Hospital

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	8750	Acute Psychiatric Services	102- CONTRACTS FOR PROGRAM SERVIC	\$1,452,138		\$37,400

This accounting unit represents the costs associated with Psychiatric and Medical services provided to patients at NHH. There are unrecorded but known upcoming transactions that will affect the variance. The correct projected lapse is approximately \$37k.

Agency Name: 095-HHS: OFFICE OF THE COMMISSIONER

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	Resolve Shortfall From	Lapse Estimate
10	3898	Excess Appropriation Allocation	102 – Contracts for Program Services	\$4,633,384		Cannot be estimated at this time

COMMENT: RSA 126-A:75 which establishes an Excess Appropriation Allocation Account in the Department of Health and Human Services for the biennium ending June 30, 2019. DMS will process fiscal items to accept the federal funds as a result of the reauthorization of the Medicaid Children's Health Insurance Program (CHIP) and represent the thirty-eight percentage point enhanced federal match. Due to uncertainty in future availability of federal funds during the SFY 2018-2019 budget development process, the Department only budgeted one quarter (three months) of Medicaid CHIP revenue at a federal match of 88% and three quarters at 50% federal match for SFY2018; and all four quarters of SFY 2019 at a federal match of 50%. On January 22, 2018, Congress passed a six-year extension of CHIP funding as part of a broader continuing resolution to fund the federal government, which provides federal funding for CHIP at the enhanced rate of 88% for SFY19.

Pursuant to RSA 126-A:75: "Immediately upon acceptance by the fiscal committee of the general court of any federal funds attributable to the 38 percentage point enhanced federal match for the children's health insurance program, the commissioner of administrative services shall then transfer general funds of an equal amount from accounting unit 05-95-47-470010-7948 Medicaid Care Management into the Excess Appropriation Allocation Account, 05-95-95-950010-3898. Any funds remaining unspent in the excess allocation appropriation account at the end of each fiscal year shall lapse to the state general fund." – same process as SFY18 closing.

Agency Name: Dept. of Transportation

General Fund

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	1214	Municipal Aid	073-GRANTS NON FEDERAL	10,297,722	N/A	NON-LAPSING

COMMENT: This class funds municipally-owned bridge projects. The budget variance is due to timing of and billing for project expenditures from the municipalities.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	3897	State- Owned Bridge Construction	046- CONSULTANTS	3,739,997	N/A	NON-LAPSING

COMMENT: This class funds consultant expenditure related to state-owned bridges. The budget variance is due to the timing of and billing for design services.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
010	3897	State- Owned Bridge Constructi on	400- CONSTRUCTION REPAIR MATERIAL	11,048,511	N/A	NON-LAPSING

COMMENT: This class funds construction expenditure related to state-owned bridges. The variance is due to the need for design services to be completed and the timing of and billing for construction project expenditures. Several projects have been advertised to date.

Highway Fund

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	2938	DEBT SERVICE	044-DEBT SERVICE OTHER AGENCIES	(5,599,299)	NO SHORTFALL ANTICIPATED	NONE

COMMENT: This class funds the Debt Service on General Obligation (GO) bonds. Debt service payments are processed according to a pre-determined payment schedule. These payments are paid by the Treasury Department. We anticipate sufficient funds for debt obligation.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	2941	COMPENSATION BENEFITS	064-RET PENSION BENE HEALTH INS	2,325,342	N/A	500,000

COMMENT: This class funds the State portion of retirement health insurance. The budget variance is due in part to the Risk Management Unit implementing a one-time Retiree Working Rate Holiday which resulted in no premium payment for the month of November. The lapse estimate assumes no additional retirees for the remainder of the year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	2928	WINTER MAINTENANCE	060-BENEFITS	(1,610,796)	Sweep process – excess in AU 3007 Class 60	NONE

COMMENT: This class funds benefits associated with overtime for highway maintainers during the winter season. There is sufficient available appropriation in class 060-BENEFITS in AU 3007 to offset these expenditures.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	3005	MECHANICAL SERVICES BUREAU	030-EQUIPMENT NEW REPLACEMENT	3,572,504	N/A	NONE

COMMENT: This class funds the replacement of the Department of Transportation's fleet (passenger and construction vehicles) equipment. The budget variance is due to the time needed for the purchasing process, the equipment-build and delivery timeframe from the selected vendor after low bid process. These funds are currently encumbered and we do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	3007	HIGHWAY MAINTENAN CE BUREAU	010-PERSONAL SERVICES PERM CLASS	2,176,490	N/A	2,600,00

COMMENT: This class funds payroll for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate and benefit mix for employees. Any excess funds are anticipated to lapse during the sweep process undertaken by the Department of Administrative Services.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	3007	HIGHWAY MAINTENAN CE BUREAU	060-BENEFITS	4,218,046	N/A	\$3,300,000

COMMENT: This class funds benefits for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate and benefit mix for employees. The lapse estimate assumes coverage of the negative lapse in AU 2928 Class 060. Any excess funds are anticipated to lapse during the sweep process undertaken by the Department of Administrative Services.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	3198	FUEL DISTRIBUTION	020- CURRENT EXPENSES	1,167,672	N/A	100,000

COMMENT: This class funds fuel purchases that supply the state-operated fuel sites throughout New Hampshire. Based on average purchases through the final quarter of the previous 3 fiscal years, we anticipate a lapse of approximately \$100,000.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	2929	STATE AID CONSTRUCTI ON	073-GRANTS NON FEDERAL	3,903,621	N/A	NON-LAPSING

COMMENT: This class funds joint state and municipally-owned construction projects at 2/3 state cost and 1/3 municipal match. The budget variance is due to the timing of and billing for project expenditures from the municipalities. These funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
015	3049	NON PARTICIPATING CONS/RECONSTRUCTI ON	401- LAND INTERES T	12,005,252	N/A	NON-LAPSING

COMMENT: This Accounting Unit is for non-participating costs for unforeseen latent conditions on projects and to reimburse the Federal Highway Administration (FHWA) for preliminary engineering exceeding 10 years and right-of-way expenditures exceeding 20 years in accordance with federal rules. Funds are carried forward and expenditures are anticipated in the future.

Turnpike Fund

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7025	RENEWAL - REPLACEMEN T	400- CONSTRUCTION REPAIR MATERIAL	13,518,070	N/A	NON- LAPSING

COMMENT: This class funds the Renewal and Replacement program and construction projects for the continued maintenance of the Turnpike System's infrastructure. The budget variance for this quarter is due to a delay in the commencement of the I-95 High-level bridge rehabilitation project to allow for the completion of the Sarah Mildred Long bridge replacement.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7050	TOLL COLLECTION	020-CURRENT EXPENSES	1,621,264	N/A	NONE

COMMENT: This class funds the Toll Collection System which includes Toll Plaza Lanes, Open Road Tolling, and the E-ZPass System. The budget variance is due to the timing of vendor payments. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7050	TOLL COLLECTION	046- CONSULTANTS	1,022,386	N/A	NONE

COMMENT: This class funds the Toll Collection System which includes Toll Plaza Lanes, Open Road Tolling, and the E-ZPass System. The budget variance is due to the timing of vendor payments. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7050	TOLL COLLECTION	102-CONTRACTS FOR PROGRAM SERVICE	13,328,962	N/A	NONE

COMMENT: This class funds the Toll Collection System which includes Toll Plaza Lanes, Open Road Tolling, and the E-ZPass System. The budget variance is due to the timing of vendor payments. We do not anticipate lapsing funds at this time. The majority of these funds are currently encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7499	Turnpike Debt Service	044- Debt Service Other Agencies	(2,695,270)	N/A	NONE

COMMENTS: This class funds the Turnpike System debt service. The budget variance is due to the timing of debt payments that are on a set schedule. We do not anticipate lapsing funds at this time.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7500	RSA 237:2 I BLUE STAR MEMORIA L	400- CONSTRUCTION REPAIR MATERIAL	5,264,458	N/A	NON- LAPSING

COMMENT: This class funds the capital program projects related to the Blue Star Memorial Highway. There are no scheduled projects at this time. However, additional capital projects on the Blue Star Memorial Highway may be considered as determined by the Ten Year Plan (TYP) process.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7507	RSA 237:2 VII CENTRAL NH TPK	046-CONSULTANTS	6,899,017	N/A	NON-LAPSING

COMMENT: This class funds the capital program consultant cost related to the Central New Hampshire Turnpike. Several projects are in the beginning of the design phase.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7507	RSA 237:2 VII CENTRAL NH TPK	400-CONSTRUCTION REPAIR MATERIAL	32,515,947	N/A	NON-LAPSING

COMMENT: This class funds the capital program projects related to the Central New Hampshire Turnpike. Several projects are in the beginning of the design phase with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7507	RSA 237:2 VII CENTRAL NH TPK	401-LAND INTEREST	2,930,473	N/A	NON-LAPSING

COMMENT: This class funds the land acquisition for capital program projects related to the Central New Hampshire Turnpike. Several projects are in the design phase. Land acquisition occurs, if needed, once the design phase is completed.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7511	TOLL COLLECTION EQUIPMENT	046-CONSULTANTS	3,801,757	N/A	NON-LAPSING

COMMENT: This class funds the capital program consultant costs related to the acquisition of Toll Collection Equipment. The Legislatively approved Ten Year Plan (TYP) authorized the change from Open

Road Tolling (ORT) to All Electronic Tolling in Dover. Engineering design for the Dover facility is in process with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7511	TOLL COLLECTION EQUIPMENT	400-CONSTRUCTION REPAIR MATERIAL	15,240,840	N/A	NON-LAPSING

COMMENT: This class funds the capital program projects related to the acquisition of Toll Collection Equipment. The Legislatively approved Ten Year Plan (TYP) authorized the change from Open Road Tolling (ORT) to All Electronic Tolling in Dover. Engineering design for the Dover facility is in process with construction anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7513	SPAULDING TPK SECOND BARREL	400-CONSTRUCTION REPAIR MATERIAL	4,093,760	N/A	NON-LAPSING

COMMENT: This class funds the capital program projects related to the expansion of the Spaulding Turnpike Second Barrel. There are no scheduled projects at this time. However, other capital projects on the Spaulding Turnpike may be considered as determined by the Ten Year Plan (TYP) process.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7514	SPAULDING TPK/US 4/NH 16	046-CONSULTANTS	1,929,323	N/A	NON-LAPSING

COMMENT: This class funds the consultant work related to the expansion of the Spaulding Turnpike. The budget variance is due to a delay in the rehabilitation of the General Sullivan bridge project as the Department explores several rehabilitation options for the bridge.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSE ESTIMATE
017	7514	SPAULDING TPK/US 4/NH 16	400- CONSTRUCTION REPAIR MATERIAL	37,792,876	N/A	NON-LAPSING

COMMENT: This class funds capital program projects related to the expansion of the Spaulding Turnpike. Year-to-date expenses are appropriate based on the construction schedules for the Spaulding Turnpike expansion projects.